

EXHIBIT B

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re:

SEARS HOLDING CORPORATION, et al.,

Debtors.

-----X
Chapter 11

Case No. 18-23538 (RDD)

(Jointly Administered)

-----X

**DECLARATION OF JAY WEINBLATT IN SUPPORT OF MOTION
OF SAKAR INTERNATIONAL INC. FOR ALLOWANCE AND
PAYMENT OF ADMINISTRATIVE EXPENSE CLAIM
PURSUANT TO 11 U.S.C. §§ 503(a) AND 503(b)(1)**

STATE OF NEW JERSEY)
) ss.:
COUNTY OF)

Jay Weinblatt hereby declares under penalty of perjury that the foregoing is true and correct:

1. I am the Chief Financial Officer of Sakar International Inc. ("Sakar"). I am over eighteen years of age, of sound mind, and capable of making this Declaration. All the facts and statements contained herein are within my personal knowledge and are, in all things, true and correct to the best of my knowledge, information, and belief.

2. I make this Declaration in support of the motion to compel payment of administrative expenses claims filed by Sakar, as a creditor.

3. In my role as CFO of Sakar, I am familiar with Sakar's business generally and Sakar's business relationship with the Debtors specifically.

4. Sakar has manufactured and supplied electronic goods to the Debtors for nearly 15 years. Sakar has sold goods to the Debtors on credit since 2004 and also sold goods to the Debtors on a consignment basis since 2014.

5. Sakar and Sears Holding Management Corporation, as agent for Kmart Corporation and Sears, Roebuck & Co. (collectively, the "Subject Debtors"), are parties a Scan-Based Trading and Consignment Agreement, of April 2014 (the "Consignment Agreement").

6. Pursuant to the Consignment Agreement, Sakar provided certain merchandise (the "SBT Merchandise") to the Subject Debtors on a consignment basis. The Consignment Agreement further provided that Sakar was entitled to be paid, by the Subject Debtors, the "SBT Merchandise Cost for inventory that was subject to shrinkage." Consignment Agreement, ¶ 5(c). Shrinkage is the difference between exact inventory on hand and recorded book inventory.

7. For the time period of October 16, 2018 through February 9, 2019, the Subject Debtors provided Sakar with their Inventory Shrinkage Report, which Sakar verified. Based on that verified report, the Subject Debtors owe Sakar \$67,421.25 (the "Post-Petition Shrinkage"). Attached to this declaration as Exhibit 1 are copies of two invoices with respect to the Post-Petition Shrinkage.

8. Following the Petition Date, Sakar agreed to ship goods to the Debtors on agreed upon term of Net 15 Days (the "Agreed Upon Credit Terms").

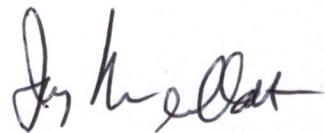
9. While the Debtors generally paid Sakar post-petition on a timely basis, there remain three open post-petition invoices that the Debtors have failed to pay: (a) Invoice BN1812270097, dated December 27, 2018 in the amount of \$168.00; (b) Invoice BN1812310209, dated December 31, 2018 in the amount of \$168.00; and (c) Invoice BN1812310225 dated

December 31, 2018 in the amount of \$630.08 (collectively, the “Unpaid Post-Petition Goods”).

Attached to this declaration as Exhibit 2 are copies of the three invoices that constitute the Unpaid Post-Petition Goods.

10. Pursuant to the Agreed Upon Credit Terms, payment on account of the Unpaid Post-Petition Goods was due on or before January 15, 2019. Sakar has demanded payment from the Debtors, but no payment has been made.

Dated: June 25, 2019



Jay Weinblatt
Chief Financial Officer
Sakar International Inc.

Sworn to before me this

25th Day of June, 2019

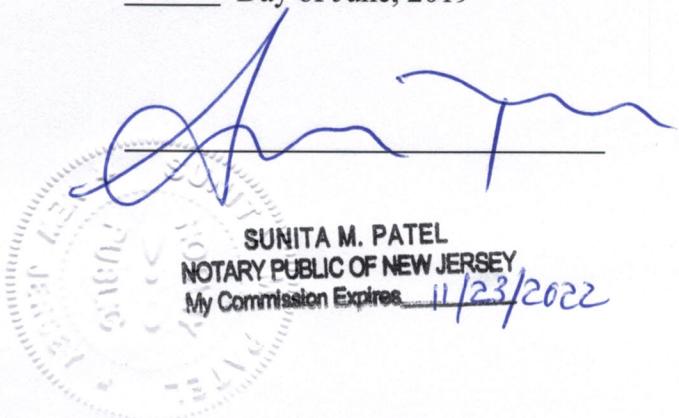


EXHIBIT 1

195 Carter Drive
 Edison, NJ 08817

D/N # : **DN1905150162**

Bill To :

Ship To :

KMART CONSIGNMENT

3333 BEVERLY RD.

INTERNATIONAL HEADQUARTER

HOFFMAN ESTATES, IL 60179

888-823-2320 A/P 214-265-3458 FAX A/P214

Salesman	Order Date	Invoice Date	Ship Via	Dept No.
EDWARD COHEN /JEFFREY SAKA		05/15/2019		
Purchase Order No.	S/O No.		Terms	Cartons
			Net 15 Days	

Item Number	SKU #	Description	Quantity	Unit Price	Amount
VIV-MPT-150W	001946874	41" tripod	1	10.00	10.00
VIV-SP-705-KM	002967921	FISHEYE & WIDE ANGLE LENS KIT	2	5.00	10.00
VIV-TR-122	003453774	TABLE TRIPOD Ext from 2.25" to 3.5"	11	3.00	33.00
VM10012-10-BLK-KM	006996971	10 FT. MICRO USB CABLE-BLK	951	6.00	5,706.00
VM10012-10-WHT-KM	006998338	10 FT. MICRO USB CABLE-WHT	1,077	6.00	6,462.00
VM10017-10-BLK-KM	007006430	10 FT. LIGHTING CABLE-BLK	681	9.00	6,129.00
VM10017-10-WHT-KM	007010515	10 FT. LIGHTING CABLE-WHT	74	9.00	666.00
VM20019-BLK-KM	007013562	WALL CHARGER W/BUILT-IN LIGHT CABLE	654	9.50	6,213.00
VM20020-BLK-KM	007088985	CAR CHARGER W/BUILT-IN LIGHT CABLE	497	9.50	4,721.50
VM20028-BLK-KM	007118984	WIRELESS CHARGER-BLACK - NO EAS TAGS	80	5.00	400.00
VM10377-BLK	007325729	2.1 AMP DUAL USB CAR CHARGER-BLK	39	2.75	107.25
VM10377-PNK	007325730	2.1 AMP DUAL USB CAR CHARGER-PINK	13	2.75	35.75
VM10377-WHT	007325731	2.1 AMP DUAL USB CAR CHARGER-WHT	24	2.75	66.00
VM10377-RED	007325732	2.1 AMP DUAL USB CAR CHARGER-RED	2	2.75	5.50
VM10377-BLU	007325733	2.1 AMP DUAL USB CAR CHARGER-BLUE	1	2.75	2.75
VM11789-BLK	007325748	5 FT. BRAIDED MICRO USB CABLE-BLK	44	2.75	121.00
VM11789-WHT	007325749	5 FT. BRAIDED MICRO USB CABLE-WHT	68	2.75	187.00
VM11785-BLK	007325826	3 FT. BRAIDED AUX CABLE-BLK	63	2.75	173.25
VM11785-WHT-KM	007325829	3 FT. BRAIDED AUX CABLE-WHT	10	2.75	27.50
VM10477-BLK	007325836	2.1 AMP DUAL USB WALL CHARGER-BLK	54	2.75	148.50

- All prices are net.
- Freight not included.
- An interest charge of 1 1/2% per month will be charged on all past due balances.
- No claims will be allowed unless made within 5 days of receipt of goods.
- No return will be allowed without written authorization.

195 Carter Drive
Edison, NJ 08817

Bill To : Ship To :

KMART CONSIGNMENT

3333 BEVERLY RD.
INTERNATIONAL HEADQUARTER
HOFFMAN ESTATES, IL 60179
888-823-2320 A/P 214-265-3458 FAX A/P214

Salesman	Order Date	Invoice Date	Ship Via	Dept No.		
EDWARD COHEN /JEFFREY SAKA	05/15/2019					
Purchase Order No.	S/O No.		Terms	Cartons		
			Net 15 Days			
Item Number	SKU #	Description		Quantity	Unit Price	Amount
VM10477-BLU	007325840	2.1 AMP DUAL USB WALL CHARGER-BLUE		1	2.75	2.75
VM10477-WHT	007325845	2.1 AMP DUAL USB WALL CHARGER-WHT		161	2.75	442.75
VM40016-BLK-KM	007497573	WATERPROOF HOOK EARBUDS W/MIC		153	2.50	382.50
VM70011-KM	007498382	SCREEN PROTECTOR FOR IPHONE 6		31	2.25	69.75
VMZ40012-BLU-KM	007499429	mobile candy metallic earphone-braided		103	2.50	257.50
VMZ40012-BLK-KM	007500319	mobile candy metalic earphone-braided		74	2.50	185.00
VMZ40012-RED-KM	007500320	mobile candy metallic earphone-braided		56	2.50	140.00
VM30012-BLK-KM	007500333	MOBILE CANDY 2600MAH POWER STICK-BLK		139	3.75	521.25
VM30012-WHT-KM	007500334	MOBILE CANDY 2600MAH POWER STICK-WHT		38	3.75	142.50
V11086-3-BLACK-KM	008157854	VIVITAR BASIC 3FT. 30 PIN CABLE-BLACK		33	4.00	132.00
V11089-3-BLACK-KM	008157857	VIVITAR BASIC 3FT. MICRO CABLE-BLACK		181	3.00	543.00
V13289-S-BLACK-KM	008157859	VIVITAR SOLO CAR 2 AMP 2 USB		1	5.00	5.00
V14289-S-BLACK-KM	008157861	VIVITAR SOLO WALL 2 AMP 2 USB		2	5.00	10.00
V15089-S-BLACK	008157868	V POWER BANK 2200MAH SQUARE-PWER		149	5.50	819.50
V1184S-AG	008157872	V SCREEN PROTECTOR-FINGERPRINT-IPHONE 4S		32	3.00	96.00
V1185S-AG	008157873	V SCREEN PROTECTOR FINGERPRINT-IPHONE 5S		14	3.00	42.00
V118S5-AG	008157874	V SCREEN PROTECTOR-FINGERPRINT-SAMSNG S5		17	3.00	51.00
V118MI-AG	008157875	V SCREEN PROTECTOR FINGERPRINT-IPAD MINI		18	5.00	90.00
V118MI-TG	008157876	V SCRNC PROTECTOR TEMPERED GLASS-IPD MINI		2	10.00	20.00
VIV-CRD-123	008157877	SMARTPHONE WINDSHIELD MOUNT		17	4.50	76.50

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195 Carter Drive
Edison, NJ 08817

D/N # : **DN1905150162**

Bill To :

Ship To :

KMART CONSIGNMENT

3333 BEVERLY RD.

INTERNATIONAL HEADQUARTER

HOFFMAN ESTATES, IL 60179

888-823-2320 A/P 214-265-3458 FAX A/P214

Salesman	Order Date	Invoice Date	Ship Via	Dept No.				
EDWARD COHEN /JEFFREY SAKA		05/15/2019						
Purchase Order No.	S/O No.		Terms	Cartons				
			Net 15 Days					
Item Number	SKU #	Description		Quantity	Unit Price	Amount		
VIV-CRD-101	008157878	SMARTPHONE CAR VENT MOUNT		1,574	4.50	7,083.00		
V11087-3-RED-KM	008360328	VIVITAR BASIC 3FT CABLE LIGHTNING-RED		40	8.50	340.00		
V18089-BLACK-KM	008360331	4400 MAH POWER BANK W TIPS-BLACK		209	10.00	2,090.00		
V11087-3-WHITE-KM	008603207	VIVITAR BASIC 3FT CABLE LIGHTNING-WHITE		581	8.50	4,938.50		
V11087-3-PINK-KM	008603208	VIVITAR BASIC 3FT CABLE LIGHTNING-pink		182	8.50	1,547.00		
V13189-S-WHITE	008603210	VIVITAR SOLO CAR 1 AMP-white		15	2.50	37.50		
V15089-S-WHITE	008603212	V POWER BANK 2200MAH SQUARE-PWER		108	5.50	594.00		
V15089-S-RED-KM	008603213	V POWER BANK 2200MAH SQUARE-PWER		21	5.50	115.50		
V18089-WHITE-KM	008603214	4400 MAH POWER BANK W TIPS-white		81	10.00	810.00		
V11855-TG-KM	008603215	V.SCREEN PROTECTOR TEMPERED GLASS-IPH 5S		4	5.00	20.00		
V14189-S-RED-KM	008767489	VIVITAR SOLO WALL 1 AMP SINGLE USB COLOR		13	2.50	32.50		
C2300	008819848	DELUXE BRIDGE CAMERA CASE		8	9.50	76.00		
SP410	008819851	KODAK LED LIGHT FOR SMART PHONES		1	12.50	12.50		
TR60	008819852	KODAK 6" TRIPOD		3	3.00	9.00		
VIV-RW-1000-W	008821329	MICRO SD CARD READER-WHITE		4	5.00	20.00		
VIV-RW-3000-W	008821330	SDHC CARD READER-WHITE		6	5.00	30.00		
VIV-RW-5000-W	008821331	50 IN 1 CARD READER-WHITE		10	5.00	50.00		
VIV-SC-4200B	008821332	universal lcd charger w/usb		11	18.00	198.00		
VIV-SC-2100B	008956397	universal travel charger		49	10.00	490.00		
VIV-BTC-3-SA-KM	008956430	Digital Camera Case		46	5.00	230.00		

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195 Carter Drive
Edison, NJ 08817

D/N # : **DN1905150162**

Bill To :

Ship To :

KMART CONSIGNMENT

3333 BEVERLY RD.

INTERNATIONAL HEADQUARTER

HOFFMAN ESTATES, IL 60179

888-823-2320 A/P 214-265-3458 FAX A/P214

Salesman	Order Date	Invoice Date	Ship Via	Dept No.
EDWARD COHEN /JEFFREY SAKA		05/15/2019		
Purchase Order No.	S/O No.		Terms	Cartons
			Net 15 Days	

Item Number	SKU #	Description	Quantity	Unit Price	Amount
C3200	008956432	PRO MIRRORLESS SLR CASE	6	10.00	60.00
C3100	008956433	PRO CAMERA CASE	1	7.00	7.00
VIV-RW-7100-KM	009160832	V.DESKTOP USB C/OTG CARD READER/WRITER	24	5.00	120.00
DVR783HD-BLU-KM	009160860	5.1MP ACTION CAMCORDER 1.8" TOUCH SCREEN	8	35.00	280.00
VM14375-BLU-KM	009418851	DEEJAY HEADPHONE-BLUE	514	3.25	1,670.50
VM14375-RED-KM	009418852	DEEJAY HEADPHONE-RED	107	3.25	347.75
VM14375-BLK-KM	009418853	DEEJAY HEADPHONE-BLK	3	3.25	9.75
VM11787-WHT-8-DK	009569239	5 FT. BRAIDED LIGHTNING CABLE-WHT	47	6.50	305.50
VM30015-BLK-KM	009646118	4000MAH POWER BANK	137	5.50	753.50
VM40023BT-BLK-KM	009646119	MOBILE CANDY BLUETOOTH NECK EARPHONE	1,643	6.75	11,090.25

SUB TOTAL 68,621.75

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TOTAL INVOICE	\$68,621.75
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195 Carter Drive
Edison, NJ 08817

D/N # :

Bill To :

Ship To :

KMART CONSIGNMENT

3333 BEVERLY RD.
INTERNATIONAL HEADQUARTER
HOFFMAN ESTATES, IL 60179
888-823-2320 A/P 214-265-3458 FAX A/P214

Salesman	Order Date	Invoice Date	Ship Via	Order Type
EDWARD COHEN /JEFFREY SAKA		05/15/2019		MASS
RMA No.	S/O No.		Terms	
			Net 15 Days	

Item #	SKU #	Description	Quantity	Unit Price	Amount
38327-KM	008933209	FROZEN POCKET DIGITAL VIDEO RECORDER	1	-30.00	-30.00
98327	008819858	FROZEN 2.1MP DIGITAL CAMERA	1	-22.50	-22.50
CM100	008956431	DELUXE CLEANING KIT	2	-5.00	-10.00
V11086-3-RED-KM	008281009	VIVITAR BASIC 3FT. 30 PIN CABLE COLOR	6	-4.00	-24.00
V11087-3-BLACK-KM	008157855	VIVITAR BASIC 3FT CABLE LIGHTNING-BLACK	17	-8.50	-144.50
V11089-3-WHITE-KM	008603209	VIVITAR BASIC 3FT. MICRO CABLE-white	63	-3.00	-189.00
V13189-S-BLACK-KM	008157858	VIVITAR SOLO CAR 1 AMP-black	15	-2.50	-37.50
V13189-S-RED-KM	008281010	VIVITAR SOLO CAR 1 AMP COLOR-red	5	-2.50	-12.50
V14189-S-BLACK-KM	008157860	VIVITAR SOLO WALL 1 AMP SINGLE USB	5	-2.50	-12.50
V14189-S-WHITE-KM	008603211	VIVITAR SOLO WALL 1 AMP SINGLE USB-white	63	-2.50	-157.50
VIV-APM-7513-KM	002967924	FLOATING STORAGE BUOY	49	-3.00	-147.00
VIV-APM-7582-KM	002967923	POWER GRIP 4000MAH	13	-7.00	-91.00
VIV-DKS-4-KM	008956429	Universal Case for Mirrorless SLR Camera	7	-5.00	-35.00
VIV-VPT-1250-6	004181661	50 Inch Tripod	7	-5.00	-35.00
VM10477-GRN	007325841	2.1 AMP DUAL USB WALL CHARGER-GREEN	8	-2.75	-22.00
VM10477-PNK	007325838	2.1 AMP DUAL USB WALL CHARGER-PINK	2	-2.75	-5.50
VM10477-RED	007325849	2.1 AMP DUAL USB WALL CHARGER-RED	1	-2.75	-2.75
VM11786-BLK-KM	007325723	3 FT. BRAIDED 30 PIN CABLE-BLK	17	-2.75	-46.75
VM11787-BLK-8-DK	009567349	5 FT. BRAIDED LIGHTING CABLE-BLK	27	-6.50	-175.50

TOTAL 309 -1,200.50

TOTAL INVOICE \$ -1,200.50

EXHIBIT 2



18-23538-shl Doc 4361-1

Invoice # **BN1812270097** Entered 07/25/18 23:00:53

Invoice Date : 12/27/2018

Customer #912 **20067**D/N # : **DN1812190005**

195 Carter Drive
Edison, NJ 08817

Bill To :

KMART (SEARS HOLDING CORPORATION)
3333 BEVERLY RD.
INTERNATIONAL HEADQUARTER
HOFFMAN ESTATES, IL 60179
888-823-2320 A/P 214-265-3458 FAX A/P214-265-35

Ship To :

SEARS HOLDINGS corp. DC # 8287
K-MART Division
5600 E AIRPORT RD
ONTARIO, CA 91761

Salesman		Order Date	Invoice Date	Terms		Dept No.	Cartons			
EDWARD COHEN /JEFFREY SAKA		12/18/2018	12/27/2018	Net 15 Days		020	1			
Purchase Order No.		S/O No.		Ship Via		Tracking No.				
08287261927		SN1812180377		Dart International						
Item #	SKU #	Description			Quantity	Unit Price	Amount			
DVR786HD-BLK-TA	009160863	ACTION CAMCORDER 2.0" W/12MP			4	\$ 42.00	168.00			
SUB TOTAL							168.00			
*										
ORIGIN OF COUNTRY: CHINA										
TOTAL INVOICE							\$ 168.00			

- All prices are net.
- Freight not included.
- An interest charge of 1 1/2% per month will be charged on all past due balances.
- No claims will be allowed unless made within 5 days of receipt of goods.
- No return will be allowed without written authorization.



18-23538-shl Doc 4361-1

Invoice # **BN1812260209** Entered 06/25/19 23:00:53

Invoice Date : 12/31/2018

Customer #913 **20067**D/N # : **DN1812260318**

195 Carter Drive
Edison, NJ 08817

Bill To :

KMART (SEARS HOLDING CORPORATION)
3333 BEVERLY RD.
INTERNATIONAL HEADQUARTER
HOFFMAN ESTATES, IL 60179
888-823-2320 A/P 214-265-3458 FAX A/P214-265-35

Ship To :

SEARS HOLDINGS corp. DC # 8287
K-MART Division
5600 E AIRPORT RD
ONTARIO, CA 91761

Salesman		Order Date	Invoice Date	Terms	Dept No.	Cartons				
EDWARD COHEN /JEFFREY SAKA		12/25/2018	12/31/2018	Net 15 Days	020	1				
Purchase Order No.		S/O No.		Ship Via	Tracking No.					
08287262979		SN1812260274		Dart International						
Item #	SKU #	Description			Quantity	Unit Price	Amount			
DVR786HD-BLK-TA	009160863	ACTION CAMCORDER 2.0" W/12MP			4	\$ 42.00	168.00			
SUB TOTAL							168.00			
*										
ORIGIN OF COUNTRY: CHINA										
TOTAL INVOICE							\$ 168.00			

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18-23538-shl Doc 4361-1

Invoice # **BN1812260225** Entered 06/25/18 23:00:53

Invoice Date : 12/31/2018

Customer #9.14 **20067**D/N # : **DN1812260312**

195 Carter Drive
Edison, NJ 08817

Bill To :

KMART (SEARS HOLDING CORPORATION)
3333 BEVERLY RD.
INTERNATIONAL HEADQUARTER
HOFFMAN ESTATES, IL 60179
888-823-2320 A/P 214-265-3458 FAX A/P214-265-35

Ship To :

SEARS HOLDINGS corp. DC # 8273
K-MART Division
3051 LAKEVIEW RD
LAWRENCE, KS 66049

Salesman		Order Date	Invoice Date	Terms	Dept No.	Cartons				
EDWARD COHEN /JEFFREY SAKA		12/25/2018	12/31/2018	Net 15 Days	020	4				
Purchase Order No.		S/O No.		Ship Via	Tracking No.					
08273693387		SN1812260268		Dart International						
Item #	SKU #	Description			Quantity	Unit Price	Amount			
IS048-TEAL-WM	004274745	16MP WATERPROOF DIG.CAM.,4X ZOOM,2.4"SCR16MP,4X DIG.ZOOM,2,4"SCRN,			16	\$ 39.38	630.08			
SUB TOTAL							630.08			
*										
ORIGIN OF COUNTRY: CHINA										
TOTAL INVOICE							\$ 630.08			

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